General Fund

- General Revenue and Expenditures
- Administration
- Central Services
- Child Support
- Clerk of Courts
- Corporation Counsel
- County Board
- County Clerk
- District Attorney
- Economic Development
- Emergency Management
- Fair Park
- Finance

- Human Resources
- Land and Water Conservation
- Land Information
- Library
- Medical Examiner
- Parks Department
- Planning and Zoning
- Register of Deeds
- Sheriff
- Treasurer
- UW Extension
- Veterans' Administration



General Revenues and Expenditures

DESCRIPTION

This non-departmental budget consists of the general revenues of the County that cannot be attributed to any one department. This includes the following items:

Sales tax revenue

TIF/TID district dissolution

General fund balance applied (if applicable)

State aid for computer exemptions

Revolving Loan Fund

Bond proceeds applied (if applicable)

State shared revenues

Special purchases by Board

Personal Property Tax Aid

This non-departmental budget also includes the Contingency Account appropriation.

SUMMARY OF SIGNIFICANT ITEMS

General Revenues (ORG 11001)

- Property tax—Prior to 2015, the General Fund property taxes were lumped into one account in the General Revenues Business Unit. In 2015, the County changed the budget format to include the property taxes in the individual department budgets within the General Fund.
- Sales tax—The County anticipates a conservative increase in sales tax revenue. The sales tax estimates are based upon past trends. The 2018 budgeted revenue of \$6,325,000 is a \$150,000 (2.43%) increase over the 2018 Adopted Budget.
- General State Shared Revenues—The County received a preliminary notification from the State about the level of General State Shared Revenue in 2019. Therefore, the 2019 Budget for this revenue is estimated to be \$1,177,264, which is the same as the 2018 Adopted Budget.
- Utility State Shared Revenues—The County has received a preliminary notification from the State about any change in the level of Utility State Shared Revenue in 2019. Therefore, the 2019 budgeted revenue of \$892,501 is based on the estimates received. In 2018, the budget was \$906,328 which is a decrease of \$13,827 for the 2019 adopted budget.
- Dividends on insurance policy—Dividends are based upon prior year estimates received from WMMIC (Wisconsin Municipal Mutual Insurance Company). WMMIC's Board of Directors does not establish dividends until late in the year.
 Jefferson County was eligible for the Dividend for the first time in 2018. The estimated amount is \$20,000.
- General Fund Balance—The 2018 Budget utilizes \$2,941,407 of available General Fund Balance to fund departmental capital projects.
- The State has replaced personal property taxes with Personal Property Tax Aid in 2019. This amount if \$137,399.

Contingency Fund (ORG 11002)

- The 2018 Budget includes a Contingency Fund appropriation of \$500,000, which is a reserve approved to supplement appropriations for expenses as authorized by the Finance Committee or County Board. Per Finance Committee directive, this amount shall be reviewed annually as part of the budget process.
- \$453,535 in Other Contingency mostly represents growth from net new construction, which includes the closing of a TID in 2019. These amounts are intended to be used to support the initiatives included in the County's strategic plan for 2019.
- Per County Board Resolution 2011-97, an amount of \$265,000 was directed to be included in the 2013 Budget as a contingency to pay vested benefits related to employee retirements during the year based on 10% of the vested benefit amounts. Unexpended funds at the end of the year will lapse back into the General Fund and a new contingency for this purpose will be reestablished in the subsequent year's budget. This practice continues to be put in place each budget year. In 2019, this is also included, however with the increase in the amount of vested benefits and using approximately 10% the 2019 amount is at \$290,000.

General Revenue and Expenditures

Financial Summary

,,			2018		Change fro	m 2018
	2017	2018	Amended	2019	Amended	Budget
	Actual	Estimate	Budget	Budget	\$	%
Revenues		-				
Taxes	6,232,540	6,175,000	6,175,000	6,325,000	150,000	2.43%
Intergovernmental Revenues	2,161,022	2,151,107	2,151,107	2,274,679	123,572	5.74%
Miscellaneous Revenues	23,743	66,461	45,000	45,000	€	0.00%
Transfer Out	378	8.72	S#3	3.00	=	540
Other Financing Sources		1,647,993	1,583,923	2,941,407	1,357,484	85.70%
Total Revenues	8,417,305	10,040,561	9,955,030	11,586,086	1,631,056	16.38%
Expenditures						
Personnal Expenses	2,324	4,661	850	3 = 8	*	-
Purchased Services	21,189	98,811	98,811	:#3	(98,811)	-100.00%
Other Expenses	136,591	1,375,651	1,393,438	1,243,535	(149,903)	-10.76%
Capital Outlay	197, 0 99	47,024	47,024	(#)	(47,024)	-100.00%
Other Financing Uses	340	-	520	595,659	595,659	140
Total Expenditures	357,203	1,526,147	1,539,273	1,839,194	299,921	19.48%
Property Taxes	(7,281,889)	(7,582,522)	(7,582,522)	(7,338,485)	244,037	-3.22%
Use of Fund Balance	778,213	931,892	833,235	2,408,407	1,575,172	

Summary Highlights:

In the 2019 budget, there was an increase to sales tax revenue of \$150,000. Exempt computer aid did not change and shared utility revenue decreased by approximately \$13,000 from last year. Also in 2019, the state replaced personal property tax with state aid which is also budgeted here at \$137,399 and accounts for most of the increase in Intergovernmental Revenues.

General Revenues & Expenditure-2019 BUDGET

11101	Account Number Project	Description	2017 Actual	2018 6-Month Actual	2018 Estimated	2018 Amended	2019 Admin	2019 Adopted
H11100 General Property Taxes (8.249,06.2) (4.045,261) (8,090,522) (7,828,026) (7,828,026) (7,828,026) (7,828,026) (7,828,026) (7,828,026) (1,820,006) (1,820,	11001 -General F	Revenues						
411100 General Property Taxes (6.249_062) (4.045_261) (8.090_522) (7.828_026) (7.828_0	REVENUES							
A Delinquert Prop Tax Adjust		General Property Taxes	(8,249,062)	(4,045,261)	(8,090,522)	(8,090,522)	(7,828,026)	(7,828,026)
4210567 State Aid Compounds Exemption 63,977 57,515 67,5			,	(*)				*
421059 Personal Property Aid 1,177,284 1,177,284 1,177,284 1,177,284 1,177,284 1,177,284 1,177,284 1,177,285 1,177,284 1,187,284 1,188,289 1,289,289 1,289,299 1,289,2				2,942,523				6,325,000
425001 Slate Shared Revenues				\$150 0.00				67,515 137,399
A81001 Interest & Dividend No. 20,000 20	425001			(%)	1,177,264			1,177,264
481002								892,501
A680004 Miscellaneous Revenue 83 24,022 25,000 25,000 25,000 26,000 26,000 26,000 26,000 26,000 26,0								20,000
Page		*	83					ੜ ਵ
REVENUES TOTAL ### REVENUES			23,660	24,022			,	25,000
REVENUES TOTAL 295,934 (1,057,255) 1,950,038 1,864,508 3,758,060 3,758		• •	V7.5	070				2,941,407
EXPENDITURES	099920	rund Balance Applied-Benefit	/,50		290,000	290,000	*	*
S12146 Workers Compensation 2.324 4.624 4.661 - -	REVENUES TOTAL		295,934	(1,057,255)	1,950,038	1,864,508	3,758,060	3,758,060
FRINGE TOTAL 2,324	EXPENDITURES							
S21219	512146	Workers Compensation	2,324	4,624	4,661			
Miscellaneous Expenditures 6,713		FRINGE TOTAL	2,324	4,624	4,661	80	*	*
Miscellaneous Expenditures 6,713	521219	Other Professional Serv	21.189	5.267	98 811	98 811	<u> </u>	2
Section Contingency Acct Contingency Acct Contingency Acct Contingency Acct Contingency Personal Funds Contingency Per			-		,	=		
Section Sect		. 0		531,704	531,704	531,704	595,659	595,659
Total Business Unit-11001 - General Revenues 197,099	611105			5/3 683	637 228	630 515	505.650	595,659
EXPENDITURES EX		OF EIGHT OF EACH ENDITORES	107,700	545,005	031,220	030,515	393,039	330,039
EXPENDITURES TOTAL 357,203 548,307 688,912 677,539 595,659 595, REVENUES EXPENDITURES 357,203 548,307 688,912 677,539 595,669 3,758, 660 3,758, 660 3,758, 660 3,758, 660 3,758, 660 3,758, 660 3,758, 660 3,758, 660 3,758, 660 3,758, 660 3,758, 660 3,758, 660 3,758, 660 595, 660 5	594808			3#0				
REVENUES 295,934 (1,057,255) 1,950,038 1,864,508 3,758,060 3,758, 595, 595, 595, 595, 595, 595, 595, 5		CAPITAL OUTLAY EXPENDITURES	197,099	~	47,024	47,024	=======================================	-
EXPENDITURES 357,203 548,307 688,912 677,539 595,659 595, TOTAL BUSINESS UNIT-11001 -General Revenues 61,269 1,605,562 (1,261,126) (1,186,969) (3,162,401) (3,162		EXPENDITURES TOTAL	357,203	548,307	688,912	677,539	595,659	595,659
11002 -Contingency Appropriation					, ,			3,758,060
REVENUES 411100 General Property Taxes 839,482 254,000 508,000 508,000 477,704 489, REVENUES TOTAL 839,482 254,000 508,000 508,000 477,704 489, EXPENDITURES 59900 Contingency 599901 Contingency Trans General Fund 599906 Contingency Trans Other Funds 599908 Contingency Other - (140,351) (107,351) - (9,500) 599908 Contingency Other - 187,585 187,585 441,698 453, 599909 Contingency Vested Benefits 599909 Contingency Contingency Trans Other Funds 599908 Contingency Other - 837,234 861,734 1,231,698 1,243, EXPENDITURES REVENUES 839,482 254,000 508,000 508,000 477,704 489, EXPENDITURES 839,482 254,000 508,000 508,000 477,704 489, EXPENDITURES TOTAL BUSINESS UNIT-11002 -Contingency Appropriatic (839,482) (254,000) 329,234 353,734 753,994 753, REVENUES 1,135,416 (803,255) 2,458,038 2,372,508 4,235,764 4,247,		EXPENDITORES	337,203	540,507	•		555,655	595,659
REVENUES 411100 General Property Taxes 839,482 254,000 508,000 508,000 477,704 489, REVENUES TOTAL 839,482 254,000 508,000 508,000 477,704 489, EXPENDITURES 59900 Contingency Trans General Fund - 500,000 501,000 500,000 500,000 509,900 Contingency Trans General Fund - (140,351) (107,351) - (9,500) 509,900 Contingency Trans Other Funds - 187,585 187,585 441,698 453, 59900 Contingency Other - 187,585 187,585 441,698 453, 59900 Contingency Vested Benefits - 290,000 2	TOTAL BUSINESS L					(1,186,969)	·	(3,162,401)
### REVENUES TOTAL ### 839,482 254,000 508,000 508,000 477,704 489,	TOTAL BUSINESS ((1,186,969)	·	
## REVENUES TOTAL ## 839,482 254,000 508,000 508,000 477,704 489,000 ## 839,482 254,000 508,000 508,000 477,704 489,000 ## 839,482 254,000 508,000 508,000 477,704 489,000 ## 839,482 254,000 508,000 508,000 477,704 489,000 ## 839,482 254,000 508,000 508,000 477,704 489,000 ## 839,482 254,000 508,000 508,000 500,000 500,000 ## 839,482 500,000 500,000 500,000 500,000 500,000 ## 839,990 Contingency Trans General Fund -		JNIT-11001 -General Revenues				(1,186,969)	·	
REVENUES TOTAL 839,482 254,000 508,000 508,000 477,704 489, EXPENDITURES 599900 Contingency Trans General Fund 599906 Contingency Trans Other Funds 599908 Contingency Other 599909 Contingency Vested Benefits 599909 Continge	11002 -Continger	JNIT-11001 -General Revenues				(1,186,969)	·	
EXPENDITURES 599900	11002 -Continger	JNIT-11001 -General Revenues	61,269	1,605,562	(1,261,126)		(3,162,401)	(3,162,401)
599900 Contingency - 500,000 501,000 500,000 500,000 599901 Contingency Trans General Fund - (140,351) (107,351) - 599908 Contingency Other - 187,585 187,585 441,698 453, 599909 Contingency Vested Benefits - 290,000	11002 -Continger REVENUES 411100	JNIT-11001 -General Revenues	61,269	1,605,562	(1,261,126)		(3,162,401) 477,704	
599900 Contingency - 500,000 501,000 500,000 500,000 599901 Contingency Trans General Fund - (140,351) (107,351) - 599908 Contingency Other - 187,585 187,585 441,698 453, 599909 Contingency Vested Benefits - 290,000	11002 -Continger REVENUES 411100	JNIT-11001 -General Revenues	61,269 839,482	1,605,562 254,000	(1,261,126) 508,000	508,000	(3,162,401) 477,704	(3,162,401)
599906 Contingency Trans Other Funds (9,500) 599908 Contingency Other 187,585 187,585 441,698 453,59900 599909 Contingency Vested Benefits 290,000 </td <td>11002 -Continger REVENUES 411100 REVENUES TOTAL</td> <td>JNIT-11001 -General Revenues</td> <td>61,269 839,482</td> <td>1,605,562 254,000</td> <td>(1,261,126) 508,000</td> <td>508,000</td> <td>(3,162,401) 477,704</td> <td>(3,162,401) 489,541</td>	11002 -Continger REVENUES 411100 REVENUES TOTAL	JNIT-11001 -General Revenues	61,269 839,482	1,605,562 254,000	(1,261,126) 508,000	508,000	(3,162,401) 477,704	(3,162,401) 489,541
599908 Contingency Other - 187,585 187,585 441,698 453, 599909 Contingency Vested Benefits - 290,000 290,000 290,000 290, OPERATING EXPENDITURES - 837,234 861,734 1,231,698 1,243, EXPENDITURES TOTAL - 837,234 861,734 1,231,698 1,243, REVENUES 839,482 254,000 508,000 508,000 477,704 489, EXPENDITURES - 837,234 861,734 1,231,698 1,243, TOTAL BUSINESS UNIT-11002 -Contingency Appropriatic (839,482) (254,000) 329,234 353,734 753,994 753, REVENUES 1,135,416 (803,255) 2,458,038 2,372,508 4,235,764 4,247,	11002 -Continger REVENUES 411100 REVENUES TOTAL EXPENDITURES	INIT-11001 -General Revenues ncy Appropriation General Property Taxes	61,269 839,482	1,605,562 254,000	508,000 508,000	508,000 508,000	(3,162,401) 477,704 477,704	(3,162,401) 489,541
599909 Contingency Vested Benefits - 290,000 2	REVENUES 411100 REVENUES TOTAL EXPENDITURES 599900 599901	INIT-11001 -General Revenues Contingency Contingency Trans General Fund	61,269 839,482	1,605,562 254,000	508,000 508,000 500,000	508,000 508,000 501,000 (107,351)	(3,162,401) 477,704 477,704	(3,162,401) 489,541 489,541
OPERATING EXPENDITURES - 837,234 861,734 1,231,698 1,243, EXPENDITURES TOTAL - 837,234 861,734 1,231,698 1,243, REVENUES 839,482 254,000 508,000 508,000 477,704 489, EXPENDITURES - 837,234 861,734 1,231,698 1,243, TOTAL BUSINESS UNIT-11002 -Contingency Appropriatic (839,482) (254,000) 329,234 353,734 753,994 753, REVENUES 1,135,416 (803,255) 2,458,038 2,372,508 4,235,764 4,247,	REVENUES 411100 REVENUES TOTAL EXPENDITURES 599900 599901 599906	Contingency Contingency Trans General Fund Contingency Trans Other Funds	61,269 839,482	254,000 254,000	508,000 508,000 500,000 (140,351)	508,000 508,000 501,000 (107,351) (9,500)	477,704 477,704 500,000	489,541 489,541 500,000
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REVENUES 839,482 254,000 508,000 508,000 477,704 489, 837,234 861,734 1,231,698 1,243, TOTAL BUSINESS UNIT-11002 -Contingency Appropriatic (839,482) (254,000) 329,234 353,734 753,994 753, REVENUES 1,135,416 (803,255) 2,458,038 2,372,508 4,235,764 4,247, 84,247,	11002 -Continger REVENUES 411100 REVENUES TOTAL EXPENDITURES 599900 599901 599906 599908	Contingency Contingency Trans General Fund Contingency Trans Other Funds Contingency Other Contingency Other Contingency Vested Benefits	839,482 839,482	254,000 254,000	508,000 508,000 500,000 (140,351) 187,585 290,000	508,000 508,000 501,000 (107,351) (9,500) 187,585 290,000	477,704 477,704 500,000 	489,541 489,541 500,000
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REVENUES 1,135,416 (803,255) 2,458,038 2,372,508 4,235,764 4,247,	11002 -Continger REVENUES 411100 REVENUES TOTAL EXPENDITURES 599900 599901 599906 599908	Contingency Contingency Trans General Fund Contingency Trans Other Funds Contingency Other Contingency Vested Benefits OPERATING EXPENDITURES EXPENDITURES TOTAL REVENUES	839,482 839,482	254,000 254,000	508,000 508,000 508,000 (140,351) 187,585 290,000 837,234 837,234 508,000	508,000 508,000 501,000 (107,351) (9,500) 187,585 290,000 861,734 861,734 508,000	477,704 477,704 477,704 500,000 	489,541 489,541 500,000 453,535 290,000 1,243,535 1,243,535 489,541
	11002 -Continger REVENUES 411100 REVENUES TOTAL EXPENDITURES 599900 599901 599906 599908 599908 599909	Contingency Contingency Trans General Fund Contingency Trans Other Funds Contingency Other Contingency Vested Benefits OPERATING EXPENDITURES EXPENDITURES TOTAL REVENUES EXPENDITURES	839,482 839,482 839,482	254,000 254,000 254,000	508,000 508,000 508,000 (140,351) 187,585 290,000 837,234 508,000 837,234	508,000 508,000 501,000 (107,351) (9,500) 187,585 290,000 861,734 508,000 861,734	477,704 477,704 500,000 	489,541 489,541 500,000
	11002 -Continger REVENUES 411100 REVENUES TOTAL EXPENDITURES 599900 599901 599906 599908 599908	Contingency Contingency Trans General Fund Contingency Trans Other Funds Contingency Other Contingency Vested Benefits OPERATING EXPENDITURES EXPENDITURES TOTAL REVENUES EXPENDITURES	839,482 839,482 839,482	254,000 254,000 254,000	508,000 508,000 508,000 (140,351) 187,585 290,000 837,234 508,000 837,234	508,000 508,000 501,000 (107,351) (9,500) 187,585 290,000 861,734 508,000 861,734	477,704 477,704 500,000 	489,541 489,541 500,000 453,535 290,000 1,243,535 1,243,535 489,541
EAFENDITURES 357,203 548,307 1,526,146 1,539,273 1,827,357 1,839,	11002 -Continger REVENUES 411100 REVENUES TOTAL EXPENDITURES 599900 599901 599906 599908 599908	Contingency Contingency Trans General Fund Contingency Trans Other Funds Contingency Trans Other Funds Contingency Other Contingency Vested Benefits OPERATING EXPENDITURES EXPENDITURES TOTAL REVENUES EXPENDITURES EXPENDITURES EXPENDITURES EXPENDITURES EXPENDITURES EXPENDITURES EXPENDITURES EXPENDITURES EXPENDITURES EXPENDITURES	839,482 839,482 839,482 (839,482)	254,000 254,000 254,000 (254,000)	508,000 508,000 508,000 (140,351) 187,585 290,000 837,234 508,000 837,234 329,234	508,000 508,000 501,000 (107,351) (9,500) 187,585 290,000 861,734 508,000 861,734 353,734	477,704 477,704 500,000 	489,541 489,541 500,000
TOTAL General Revenues & Expenditure DEPARTMENT (778,213) 1,351,562 (931,892) (833,235) (2,408,407) (2,408,	11002 -Continger REVENUES 411100 REVENUES TOTAL EXPENDITURES 599900 599901 599906 599908 599908 599909	Contingency Contingency Trans General Fund Contingency Trans Other Funds Contingency Trans Other Funds Contingency Other Contingency Vested Benefits OPERATING EXPENDITURES EXPENDITURES TOTAL REVENUES EXPENDITURES EXPENDITURES EXPENDITURES EXPENDITURES EXPENDITURES EXPENDITURES EXPENDITURES EXPENDITURES EXPENDITURES EXPENDITURES	839,482 839,482 839,482 (839,482)	254,000 254,000 254,000 (254,000)	508,000 508,000 508,000 (140,351) 187,585 290,000 837,234 508,000 837,234 329,234	508,000 508,000 501,000 (107,351) (9,500) 187,585 290,000 861,734 508,000 861,734 353,734	477,704 477,704 500,000 	489,541 489,541 500,000